

# OFFICE OF AUDITS & ADVISORY SERVICES



## HEALTH AND HUMAN SERVICES AGENCY OFFICERS' TRANSITION AUDIT

### *FINAL AUDIT REPORT*

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# County of San Diego

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June 16, 2011

**TO:** Dean Arabatzis, Chief Operations Officer  
Health and Human Services Agency

**FROM:** James L. Pelletier  
Chief of Audits

## **FINAL REPORT: HEALTH AND HUMAN SERVICES AGENCY OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the Health and Human Services Agency Officers' Transition Audit. As there are no findings and recommendations in the report, no audit response is required.

Thank you for the courteousness and cooperation extended to the Office of Audits & Advisory Services during the course of the audit.

If you have any questions, please contact me at (858) 495-5661.

**JAMES L. PELLETIER**  
Chief of Audits

AUD:KMW:aps

Enclosure

c: Nick Macchione, Director, Health and Human Services Agency  
Donald F. Steuer, Chief Financial Officer  
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller  
Michael Van Mouwerik, Executive Finance Director, Health and Human Services Agency

## INTRODUCTION

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**Audit Objective**

The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Health and Human Services Agency (Agency). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Terry Hogan, and incoming officer, Dean Arabatzis, took appropriate actions and filed complete and accurate reports as of May 19, 2011 in compliance with California Codes, County regulatory requirements, and County policies and procedures. These requirements were explained in the instruction letter provided to each officer.

**Background**

The County Charter requires that the OAAS conduct such an audit when County officers leave or assume office to determine if certain affidavits, authorizations, disclosures, and reports are properly completed and processed. These actions provide for an orderly transition of officers, establish proper accountability for public assets and promote the County's General Management System (GMS), including its key disciplines of accountability/transparency, fiscal stability, and continuous improvement.

**Audit Scope & Limitations**

The reports are the responsibility of the officer who signs them. The OAAS' responsibility is to provide an opinion on the reports based upon the audit.

This audit was conducted in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

**Methodology**

OAAS reviewed all the reports filed by the outgoing and incoming officers and obtained supporting documentation to test completeness and accuracy of the reports.

## AUDIT RESULTS

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**Summary**

In our opinion, there is reasonable assurance that the outgoing and incoming officers filed complete and accurate reports in compliance with California Codes, County regulatory requirements, and County policies and procedures in connection with an officer's transition.

Office of Audits & Advisory Services

C

Compliance

R

Reliability

E

Effectiveness

A

Accountability

T

Transparency

E

Efficiency

VALUE